App F IX 4

Previous References

at 96 26 (6 & 13, 16, 18(a), 19(a)) (1948-49 ML )

P 85E

File No ML 48-

Serial Nos ~~24, 23~~ 23, 24

Later References

C on 27-53-2

CM Dep 54/53-

## GENERAL AND REVENUE SECRETARIAT

LLH III CML 57

Serial Nos ~~are~~ two

Part B for Sep 48

SUBJECT

Draft bye laws framed by the Davangere city Municipality Council for the levy of octroi in the Davangere city municipality

No L 3196 8

23 Sept 48

To,

The Municipal Commr Davangere Mcty

The Commr of Income tax in Mysore

The Comptroller to Govt

G O issued

WD 010861—GPB—25,000—18-9-50

Rajagopal

UL 7160

Draft bye laws framed by the Durga
City Municipal Council for the levy of
Octroi in the Durgapur City Mkty

Ref Despatch 1537 dt 47 vide

Letter No H C 141/47-48 dated the 22nd/23rd
May 1948 from the Municipal Commissioner
Durgapur City Municipality on the above
subject —

The Municipal Commr states that the
Durgapur City MC at their meeting held
on the 17th March 1948 have approved the
bye laws framed for the levy of octroi
under section 51 (1)(K) of the City Municipalities
Act 1933 as amended from time to time, that
objections were called for in Notification
No G/C 441/47-48 dated the 19th April 1948
and that no objections have been received
The subject was, it is stated, placed before
the meeting of the Durgapur MC on the
24th May 1948 and finally approved by
them. He requests sanction to the bye laws
framed by the MC

2) The bye-laws have been compared with
those approved for the Bangalore City Mkty.
There are slight deviations from those

7160
Jul

Bye-laws for the levy of betterment charges - Davangere City Mlty.

The Bangalore City Mlty and the additions and omissions in the draft byelaws are submitted have been indicated in pencil the changes are mainly due to the fact that they are intended to suit the local conditions

3) The draft byelaws may be forwarded to the Law Section also for scrutiny

JFSV
1/6/[illegible]

4 The file is returned for perusing & remarks

Asst Legal Adviser for Legal Adviser

5 It is seen from the note put up by the administrative Secty that the bye-laws proposed are based on the bye-laws sanctioned for the Bangalore city Municipality in such cases where the bye laws proposed are based on the bye-laws issued under the Govt. no further scrutiny by the legislation Branch

Bye-laws for the levy of retrenchment in Davangere city Municipality

2h/4/42

appears necessary, since the original bye-laws have already been scrutinised, unless a fresh point has arisen for such scrutiny, which in this case has not arisen

Submitted for orders

RY 7D 18
5 JUN 1948
IT OF MYSORE

20/5/6/48 Mar 5/6/48 6) Law Secy Mar 8/6

Asst Secy L S G 7) Pl scrutinize further Spelling for 11/6/48 SRK 8/6

2) Resubmitted -

(1) The rate of levy proposed in Davangere Bye-laws is 0-8-4 per 100 Rs as against 0-8-0 per 100 Rs in the Bangalore City Municipality where as in the Bangalore City Municipality it is only 0-8-0 per 100 Rs. The excess of 0-0-4 is not the

0-8-4 per 100 Rs would not be maybe the covenant may stand for

(11) It is proposed to levy octroi at 0-0-6 per lb on Coffee (seeds & powder) and on Tea (dust & leaf) This is not provided for in the Bye-laws submitted

This + maybe omitted in view of the excess duty levied by the Govt on coffee & tea

proper revised (111) On betel leaves 0-0-2 per 100 is proposed to be levied. This may be reduced to 0-0-1 per 100 lbs as per schedule

(IV) Levy of octroi on matches is proposed at 0-0-6 per gross

Octroi Bye laws of the Municipality — Mc 7/60

and also on jaggery at 0—06 per maund. These are essential articles & may perhaps be excluded

Levy on matches may be considered

(V) Octroi is proposed on iron, cast iron chilled iron & steel in any shape and iron and steel bunting bunting materials at 2 per cent ad valorem This is for orders in view of the proposed sales Tax Bill

Sales tax dep

9) Davanagere which was a Town Municipality was converted into a City Municipality i.e from 1 1 48

10) The bylaws relating to the levy of octroi on the several articles when it was a Town Municipality have now been revised into certain existing alterations & adaptations under the provisions of the City Municipalities Act of 1933

11) It will be seen from the Schedule of articles that several articles have been proposed for first levy

Flag S

7160 Levy of octroi duty — Bylaws thereon — Dewanagiri etc. regd.

General and Revenue Secretariat | File No | of 194 | [App F III-2

Serial No

Survey

While the rates in respect of the existing articles are proposed to be enhanced

12) Reference is invited to the Dewan's minute dated 25-5-48 according to which the question of, strengthening the present position regarding octroi duty levied by Municipalities has been ordered to be brought at a meeting of the Council & that in the meanwhile the raising of the level of such duties or the inclusion of some items for such duty may not be considered in the light of the above remarks, it is for orders if the Constitution of the proposals of the Devanagiri etc. Mld may not be deferred pending decision on the subject in Council

Hay R

New Delhi 18/6/48

13) C. Secy & Secy

for orders

18/6 Less

THE MINISTER FOR CITY MUNICIPALITIES AND MUZRAH
No 3027
Dat 19-6-48

NOTE—Contn. Sheet.

MU 7160 v 7951 — Octroi bye-laws of the Devangere City Mlty

File No — of 194 — General and Revenue Secretariat

Serial No

14) DO letter to the Collector

15) Submitted with a draft letter for appl

Ltr 25/6/48 Bg 29/6/48 — 16) Issue to Collector.

Journl. no 97 dt 27/7/48 to the Municipal Commissioner Devangere City Mlty — Ltr 5/8/48 (P.U.D)

Further letter No I & C. 141/47-48 dated the 17th July 1948 from the Municipal Commissioner Devangere City Mlty submitting for reconsideration the proposals to levy octroi duty on certain articles in the Devangere City Mlty and enclosing a copy of the resolution of the M.C. dated the 13th July 1948 in the matter for sanction of Govt — Enq 3

17) The resolution states that since Devangere has become a City, and the expenditure has

Bye laws relating to the levy of octroi in the Davangere City Mlty

VII
673

accordingly increased, it would be very difficult to carry on the administration of the Mlty if the fresh levy and the enhancement of octroi duties are not sanctioned Hence it is requested by the Mlty that

d) the orders already issued in Nos 97 dated 2-7-48 may be reconsidered

7) and the proposals sanctioned

VTN 98-48 Re 98-48

18) This was one of the subjects discussed at the time the deputation of agent municipal Councillors of the Davanagere Cap Mlty waited upon the Minister for Agr Mkts & Animal Husbandry on 21 7 48 The Minister was pleased to explain the exact position bearing on this question & the circs under which a reply of the kind was sent to the Mlty pointing out the decision of

of fact on the question of
Clarification of the law of which
the matter would be finally settled
The decision has since been taken by
the Council of Ministers on 7 8 1948
This as follows
"(1) so far as the city rents are concerned
no action on floors or orders under
section duly is not being served must
therefore sanctioned by Govt"
(2) no increase of the existing section duly
or any rental by any of the city rents
should be sanctioned
(3) x x x x x
19) These principles will be applied during 1948-49
& the entire question will be reviewed at the
time of the consideration of the next Budget (during
for 1949-50"
20) The Damaged city which have
again resolved on 13 7 48 that fresh
levy & enhancement of section duty may be
sanctioned, as otherwise it will be difficult
for the city to carry on the admin-
of the city & their Govt be regarded

to recommend the Assembly
sanction the bylaws in view of
the above decision of the Cabinet
the proposal of the Dawmagore Afforestation
cannot be sanctioned at least for
the present year

2) Another point raised in the course of
the discussion was that it would be
ultra vires on the part of the Municipal to
collect the octroi according to the
bylaws which were in force in the
Dawmagore Town Municipality after its conversion
into a city Municipality. It was pointed out
that under section 2 (b) of the City Municipality
Act, 1933, the said bylaws of the Town Municipality
continue to be enforced till they are
superseded by the bylaws to be framed
under the City Municipality Act. The deputations
were informed that the opinion of the
Law department would also be obtained on the
point, if necessary.

3) The deputationists further requested that
the term "river" may be defined
so as to include all

manufactured articles.
This can be clearly defined so as to place the matter beyond doubt — It is seen from Hep C that articles are now levied on iron, steel, copper & brass in Darwin area only — They can be defined to include all materials made of these metals and in the case of iron articles, they can be further amplified so as to include all the articles made given or is done in the case of the Civil Station Bungalows

Hep C

Hep R

23) The by-laws now received from the Darwin area only may be approved, subject to the above modification and only in respect of the articles in which action is now being levied - as when it was a Municipality - No new articles as proposed by the Board will be included or the rates increased in respect of the existing articles in accordance with the decision of Govt in this behalf. If this is done, there may not be any necessity to consult the Law Branch as suggested in para 21 supra

Hep D

For orders

New Secy

13/8/48

Byelaws relating to the levy of octroi
Davangere City Mlty

24) Approval may be accorded to the above proposals of the municipality as proposed in para 23 supra—

THE MINISTER FOR CITY MUNICIPALITIES AND MUZRAI
No 730
Date 23-8-1948

Minister
C-Sds & Muz

23/8/48

25) approved
Pillai
15/9/48

20/9

26) issue advice letter to the Mcpl Commr Davangere re levy of octroi on machinery for Mysore

GO. issued in No L 3126-8/ML 86-48-24 dated the 23rd Sept 1948 to the
1) Ml Commissioner, Davangere City Mlty (thro the Pdt)
2) Commissioner for Inspection of Muzrai
3) Comptroller of Govt

MC 673 } Byelaws relating to the levy of octroi in Davangere City Mlty

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27) Submitted with a draft DO. letter to the MC Comm Davangere for appl, with reference to orders in para 26 supra

DTV 24-9-48

28) for appl

new secy 25/9/48

for Approval

S 25/9/ces

29) Finance Sec C. Dev & Trans

30) P Ecbl 30/9

31) Immediate

for 4/10/48

S 4/10

Issued in DO letter no L 3758 dated 5th October 1948 to the MC Comm Davangere City Mlty

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Letter No H-C 58/48-49 Dy 23-12-48 from the MC Comm, Davangere City Mlty requesting that the machinery may also be included for levy of octroi under articles made of

REGISTERED
No 1266
D 27-9-48

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L

iron, steel, copper, brass and other metals

32) In a separate D.O. letter No L3758 Dt 10.10.48, the Mt Commr, Davangere Cff Mcf was intimated that the articles made out of iron, steel, copper & brass ~~does~~ do not include "Machinery"

33) The Davangere Cff Mcl now requests that machinery may also be included in the list of articles subject to the levy of octroi duty

34) Submitted for orders with reference to paras 22, 28 and 29 supra

Ulls 11/1

Rs 12.1.49

35) The Davangere Cff Mcl may be asked to define the term "machinery" which would otherwise be useful to mention the articles which should be brought under the category of "machinery" This has to be clarified as otherwise the complications & disputes ref to would be

There Hdl accts

pl instrs & D/L letter

for 12/1/49

submit with a draft letter for appl

Ulls 17/1 Rs 18.1.49

18/1

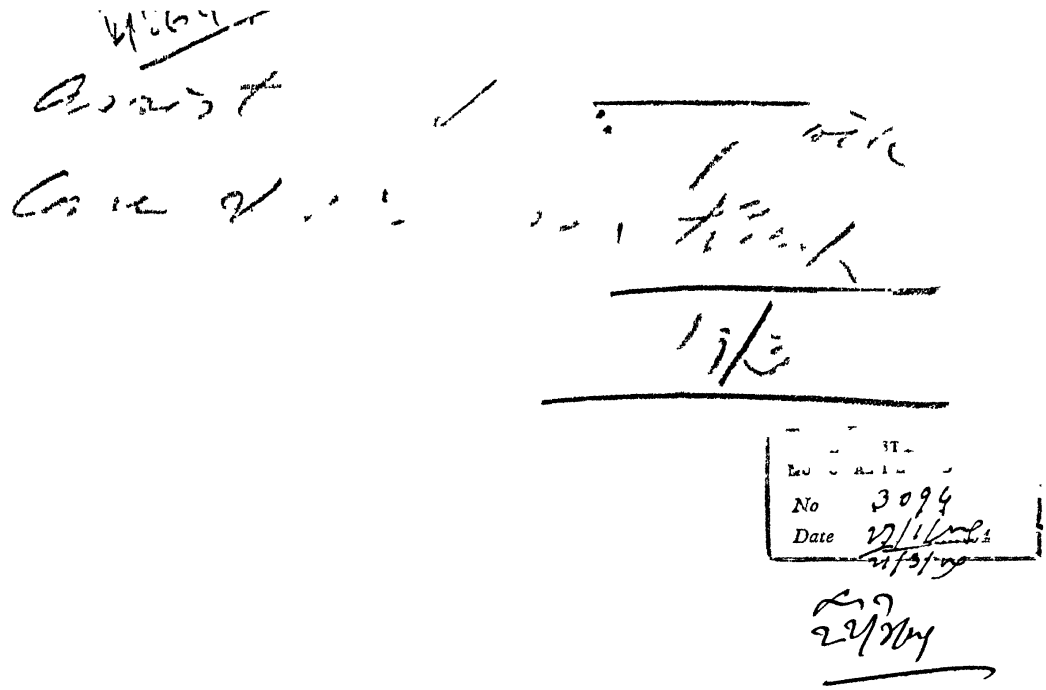
THE MINISTER FOR CITY MUNICIPALITIES AND MUZRAI
No 3094
Date 20-1-1949

Paul Appleby 18/1/49

Minister for City Municipalities & Muzrai

for 19/1/49

for 18/1/49


No 3094
Date

DAVANGERE CITY MUNICIPALITY

ML673

No HC 141/4748
Encl 1 file

MUNICIPAL OFFICES,

My Secretary is going to Delhi
Please send immediately
the two letters of action
in Davangere City Mill
which was sent in two
copies for issue of fair copy
as it is urgently required
by the Minister for Agriculture
in connection with the
deputation of Delhi of the
members of the Davangere
City Mill

Yours sincerely
Secretary

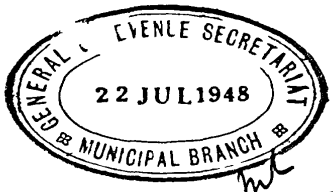
**DAVANGERE CITY MUNICIPALITY**

ML673

HC 141/4748
Encl 1 file ML 86-48-23
From

MUNICIPAL OFFICES
DAVANGERE
*Dated* 17th July 1948.

The Municipal Commissioner,
Davangere City Municipality,
Davangere




To

The Secretary to Government,
Revenue Department,
Bangalore

Subject -Byelaws relating to the levy of Octroi in the Davangere City Municipality.

Sir,

With reference to your letter No L 97/12 dated 2-7-48 on the above subject, I have the honour to state that the matter was placed before the meeting of the Council held on 13-7-48 when it was resolved that since this has become a city Municipality and the ~~expenditure has~~ expenditure has accordingly increased, if fresh levy and enhancement of octroi duties are not sanctioned, it would be very difficult to carry on the administration of the Municipality and the ~~Govt.~~ Government may be requested to reconsider the matter and sanction the byelaws A copy of the resolution of the Municipal Council is herein enclosed for favour of kind perusal.

I request that sanction of Govt may kindly be obtained to the byelaws framed by the Municipality.

The connected records accompany.

I have the honour to be,
Sir,
Your most obedient servant,

Municipal Commissioner, I.C,
Davangere City Municipality.

Forwarded with compliments.

K D Jambanna
President,
Davangere City Municipality

Proceedings of the Special meeting of the Davangere City Municipal Council held on 13-7-48 in the City Municipal Office, Davangere at 4 p m

---

President

Sri K.T. Jambanna

x x x

| Subject | Resolution |
| --- | --- |
| Consideration of letter No.L 97/12 dated 2-7-48 received from the Secretary to Govt returning the Octroi byelaws with instructions that the question of sterilising the present position regarding Octroi duty levied in the Municipalities is engaging the attention of Govt. Hence the proposals for increasing or inclusion of more items may be deferred | Resolved since this town has become a City and the expenditure has accordingly increased if fresh levy and enhancement of Octroi duties are not sanctioned, it would be very difficult to carry on the administration of the Municipality the government may be requested to reconsider the matter and sanction the byelaws<br><br>(Sd) K T Jambanna.<br>President. |

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" Copy "

18/7/48 Municipal Commissioner I.C.,
Davangere City Municipality.

Proceedings of the Ordinary General Meeting of the City Municipal Council Davangere held on 19-5-48 at 5 p m in the Council hall of the City Municipal Office

---

President

T Jambanna, Esq ,

x x x x

| | Subject | Resolution |
|---|---|---|
| 75 | Obtaining sanction ag of Government for the Octroi Bye-laws framed under Section 51 (1) (k) of the City Municipalities Act | Government sanction may be obtained since no objections have been received |

---

(Sd) K T Jambanna

President

' Copy '

23/5/48 Municipal Commissioner,
Davangere City Municipality

No G C 441/47-48.

Office of the Municipal Commissioner,
Davangere City Municipality,
Davangere dated 16th April 1948

## Notification

It is hereby notified for the information of the public Davangere that the City Municipal Council Davangere at their special General Meeting held on 17-3-48 have approved the Octroi Bye-laws and the schedules 'A' appended thereto framed by the Octroi committee under Section 51 (1) (x) of the Mysore City Municipalities Act 1933 as amended from time to time

Objections if any to the said Octroi Bye-laws and the appended schedules "A' may be preferred in writing to the Municipal Commissioner within a month from the date of publication of this notification and objections received after one month will not be considered

A draft copy of the Octroi Bye-laws and schedule "A' appended thereto are kept in the Municipal Office for inspection by the public on all working days during working hours

(Sd) [illegible]
Municipal Commissioner,
Davangere City Municipality

"Copy"

[illegible]

Municipal Commissioner

Proceedings of the Special General Meeting of the City Munici Council Davangere held on 17-4-48 at 5 p m. in the Council Hall of the Municipal Office, Davangere

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President

K. T. Jambanna, Esq ,

x x x x

| Subject | Resolution |
|---|---|
| 17. Approving the Taxation and Octroi Bye-laws framed by the Committees. | Approved and fur-tner proceedings may be undertaken. |

---

( Sd ) K T Jambanna.
President

" Copy"

23/5/48

Municipal Commissioner,
Davangere City Municipality.

Duplicate

Octroi Bye-laws framed by the Bangalore City Municipal Council under Sec. 61 (1) (a) of the Mysore City Municipalities Act VII of 1933

1. The Octroi limits for the purposes of collecting Octroi shall be the Municipal limits.

2. No article liable to Octroi shall be brought within the Municipal limits except by one of the high roads and the cross-roads described in Schedule I hereto annexed or by the Railway or by post.

3. All persons bringing into or receiving from beyond the Octroi limits of the City, any such articles or any conveyance or package containing such articles shall stop such articles, conveyance or package at the Cokad to enable the Octroi Officer or any member of the Octroi Committee or any one of the Department duly authorised, to inspect the same.

4. (a) The Octroi posts at which such conveyances, packages or goods shall be liable to inspection shall be the Cokads on the high roads as well as the cross roads described in Schedule I. And every person bringing dutiable goods within the City shall report the fact, at the first of such post on the route by which they are brought All officers of the Octroi Department not below the rank of a Sutaadi are authorised to inspect the contents of any conveyance or package under section 88 of the Municipalities Act 1933.

(b) All persons driving vehicles shall stop them at the Octroi posts, when entering the City Municipal limits (whenever required to do so by the Octroi staff) for the purposes of examining ~~xxx~~ and searching for articles liable to Octroi.

(c) Breach of this Bye-law clause (b) shall render the offender liable on conviction to fine not exceeding rupees fifty; provided that if the offender is a person other than the owner of such vehicle and is not traceable, the owner of such vehicle shall be punished as if he himself has committed the said offence

5. Table showing the articles on which Octroi is leviable shall be open to the inspection of any person at the Municipal Office and

and copies thereof shall be supplied without any charge to any person requiring the same. Such table shall also be affixed in a conspicuous place at every out post or office at which Octroi is levied, it will be Schedule E to.

6. When the goods have been examined at the Octroi post, a pass in duplicate for such of the goods as are liable to Octroi duty shall be furnished to the importer by the Octroi Post Mutsaddi. On receiving such pass, the importer shall forthwith bring the taxable goods to the Octroi Koti, accompanied by a peon; provided that, if the duty to which the goods are liable does not exceed twelve rupees, the Octroi post Mutsaddi may, ~~in case the importer does not intend to re-export the goods,~~ receive such duty and give to the importer a permit showing the nature and quantity of the goods, and the duty received; provided also that in the case of goods imported by Railway the Inspector or other officer in charge of the Octroi Post at the City Railway station may, in the same manner, receive duty not exceeding twelve rupees.

7. When goods accompained by a pass as aforesaid are brought to the Octroi Koti, they may be unloaded and weighed or counted by the Officer in charge of the Octroi Koti. Upon ascertainment of the amount of Octroi payable on the goods, the importer shall either pay the amount due and receive permit for the removal of the goods or shall deposit the same in the Octroi Office. When the duty is paid as above, permit shall be granted by the officer in charge of the Octroi Koti for the removal of the goods showing the quantity or weight of the goods, the duty paid in respect thereof and the date of payment. The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filed in the office and one copy returned to the Octroi post from which it was received. In case the importer wishes to re-export the goods at once, he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an Octroi subordinate.

8. With a view to the appraisement of the value of the goods when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the Octroi Post. Whenever the invoice produced by an importer is in language other than English or Kannada, he shall produce a true copy of such invoice translated into English or Kannada and verified by the importer.

In case the importer does not produce an invoice he shall give declaration in writing regarding the quantity, number, weight, value etc., of the article for clearance of Octroi duty. Should the importer fail or refuse to produce the x invoice or if the invoice or the declaration produced appears to the officer in charge of the Post to be false or unduly low, the value of the goods shall be assessed by the officer in charge of the Post at current rates and Octroi levied accordingly. EXPLANATION:- (a) When the appraisement of the value of goods is made on the basis of the invoice, the value shall include all expenses such as packing charges, freight-charges, cart-hire, charity, etc., less trade discount shown in the invoice.

(b) When the importer produces an invoice or a declaration which is found to be false he shall on conviction before a Magistrate be punishable with fine which may extend to ten times the value of Octroi on such goods or Rs.100/- whichever ~~is~~ may be greater.

9. With the previous approval of the Commissioner in each case, any carrying agent through whom goods are imported on behalf of persons resident within the Municipality or any wholesale importer may on depositing as security such amount as may be fixed by the Commissioner not being less than Rs.200/- be exempted from producing the goods imported by him or through his agency for inspection at the Central Octroi Office provided that he makes arrangements satisfactory to the Commissioner for the supply to the Council of correct and detailed lists of all such goods with the names of the consignees in each case. Every

such agent shall be responsible to the extent of his deposit for the payment of Octroi on all goods which may have left his premises without Octroi having been paid;

Provided that the Commissioner may at any time cancel such agent or importer and refund to him the amount of his deposit or such portion thereof, as may remain to his credit or may in any case require such agent or importer to produce any such goods for inspection at the Central Octroi Office.

Every deposit-holder under this bye-law shall submit on or before the 3rd of every month the stock accounts of the previous month for verification of the dutiable articles

Deposit Room - OCTROI OFFICE.

10. The Municipal Council shall provide in the Octroi Office for the custody of goods which may be deposited under bye-law No. 7.

11. The office of deposit shall be open for the transaction of business from 11 A.M. to 5 P.M. daily except on Sundays and Holidays authorised by the Municipal Commissioner. Arrangements shall however be made by the Officer in charge of the Octroi Koti for dealing with perishable articles such as betel leaves on such days.

12. Any importer depositing goods in the deposit room shall, unless officer in charge of the Octroi Koti has previously by weighing, counting or appraising ascertained the amount of Octroi payable thereon, give a declaration in the form appended Schedule No.(2) of the description, weight, quantity and if necessary, of the value of the goods.)

13 A receipt in the form appended (Schedule No.3) shall be given by the officer in charge of the Octroi Koti for all goods deposited in the deposit room and a register of all such goods shall be maintained. It is the duty of the depositor to obtain a receipt for articles deposited by him and the Octroi Department is not responsible for any goods left at the premises of any

the Octroi office and not covered by a receipt.

14. The receipt given by the Octroi Department for depositing the goods should be returned before taking delivery of the articles to which it refers; otherwise, the officer in charge of Octroi Post may refuse to deliver the articles.

15. If the depositor does not himself take the delivery of the article deposited in the Octroi Office, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced, the delivery of the goods may at the discretion of the officer in charge of the Octroi Office be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the officer in charge of the Octroi Post.

16. Any person who has deposited goods in the deposit room may ~~be~~ break bulk or change the packing thereof on application to the officer in charge of the same, or may, on paying full duty thereon, import such goods into the City covered by a permit or may export such goods free covered by an export Pass immediately after Receipt into his Godown effect on subject to the escort of an Octroi subordinate; provided that new packages covered by such pass shall if possible, before they are taken from the deposit room, be stamped by the officer in charge, so as to show that they are under deposit.

The export pass shall be in triplicate the original being retained by the officer in charge of the deposit room, and the duplicate and triplicate delivered.

17. No goods shall be allowed to leave the deposit room until storage fee has been paid thereon under the following rules:-

(a) Goods shall be allowed to remain 24 hours free of charge counted from sun rise to sun rise.

(b) After that period the rates as in the following schedule shall be charged for seven days or portion thereof:-

| Name of article. | Rate. | Remarks. |
|---|---|---|
| Coconuts green per 1,000. ..... | 0-0-3 | x x x a day. |
| Coconuts dry. ... per md. of 24 lbs..... | 0-0-3 | |
| Groundnut. ...per bag of 3 mds. ..... | 0-0-3 | |
| Groundnut seeds per bag of 177 lbs. ..... | 0-0-6 | |
| Oil seeds viz.-Gingili, castor, anil, etc. per bag of 80 to 100 seers. ... ..... | 0-0-6 | |
| Chillies. ... per md. of 900 tolas. | 0-0-3 | |
| Arecanut, per md. ..... | 0-0-6 | |
| Betel leaves per 1x 1,000 ..... | 0-0-3 | |
| Coffee per 400 lbs. or faction thereof. | 0-0-6 | |
| Tea -do- | 0-0-6 | |
| Tobacco per md. of 24 lbs. or portion thereof. | 0-0-6 | |
| Tobacco dust -do- | 0-0-6 | |
| Sugar of all kinds including jaggery powder per md. of 24 lbs. ..... | 0-0-6 | |
| Jaggery. .. . per md. of 900 tolas. ..... | 0-0-6 | |
| Cereal grain per bag of 180 lbs. or 100seers. | 0-0-6 | |
| Cereal grain flour. -do- | 0-0-6 | |
| Pulse grain dhal. -do- | 0-0-6 | |
| Fried cereal grain flour -do- | 0-0-6 | |
| Maize flour (maida). per bag of 100 lbs. | 0-0-6 | |
| Red gram, per bag of 180 lbs. or 100 seers. | 0-0-6 | |
| Black gram, per bag of 180 lbs. or 100 seers. | 0-0-6 | |
| Other gram dhal. -do- | 0-0-6 | |
| Black gram dhal. -do- | 0-0-6 | |
| Iron & steel. per ton and fraction thereof | 0-0-6 | |
| Iron building materials per ton and faction thereof | 0-0-6 | |
| Cement, per 1 cwt. ..... | 0-0-6 | |
| Bricks, per 1,000 ..... | 0-1-0 | |
| Wood pattern-and all other stone slabs and size stones, per every 50 square feet or faction thereof. ..... | 0-0-6 | |
| Teak and black wood logs, per 50 c.ft. or portion thereof..... | 0-1-0 | |
| Teak and black wood sawn per 50 c.ft. or portion thereof..... | 0-1-0 | |
| Sundry wood of all kinds logs per 50 c.ft. or portion thereof. ..... | 0-1-0 | |
| -do- sawn ..... | 0-1-0 | |

| | Rate. | Remarks. |
|---|---|---|
| Bricks of all kinds per 100 | 0-1-0 | |
| Mangalore tiles of all kinds per 1,000 | 0-1-0 | a day. |
| Zinc sheets and Asbestos sheets per 100 sq.ft. | 0-4-0 | |
| Kerosene oil, per tin of 4 Gallons or fractions thereof..... | 0-0-6 | |
| Crude oil, white oil, and Mobile oil per drum. ..... ..... | 0-1-0 | |
| Petrole per gallon ..... ..... | 0-0-3 | |
| Grease per ..... ..... | 0-0-3 | |
| Machinery and machinery parts made of iron and steel and other materials wood and other plastics per package ..... | 0-1-0 | |
| Cars, Busses, Motor chasis, Motor lorries, Motor cycicles, each ..... ..... | | |
| Cycicles, tricicles, perembulators, push-bicicles etc.. each..... ..... | 0-1-0 | |
| Clocks and Watches per package ..... | 0-1-0 | |
| Typewriters per each ..... | 0-1-0 | |
| Radio sets ... per each set ..... ..... | 0-1-0 | |
| Paper of all kinds per bale or package as | 0-1-0 | |
| Musical instruments and parts, toys, soaps (not manufactured in Mysore) cosmetics, glass and stone ware and goods made of celluloid, Gilman's stores, fount inpens, spectacles, colour and metal polish, per package. ..... ..... ..... | 0-1-0 | |
| Electric goods per case or package as | 0-1-0 | |
| Leather and leather goods per case or bundle. | 0-1-0 | |
| Cinema films per film. ..... | 0-1-0 | |
| Beedies, cigarettes and per 1,000..... | 0-0-6 | |
| and other tobacco manufactured articles viz., snuff and Gaddak and other forms, per case or bundle or package. ..... ..... | 0-0-6 | |
| Brass and copper in all forms per 1 cwt, or portion thereof. | 0-0-6 | |
| Bronz, zinc, gunmetal, lead, aluminum and xxx or any other metal shape or form per 1 cwt. or portion thereof. ..... ..... | 0-0-6 | |
| Matches per bundle ..... | 0-1-0 | |
| Gun powder, sulpher, potash ..... per 1 cwt. | 0-1-0 | |
| Crackers of all kinds per case. ..... | 0-0-6 | |
| Piece goods of all kinds and varieties including hosiery and all other textile fabricks including handloom cloth, per bale or case of 400 lbs. or over or bundle, case or bale | 0-0-6 | |
| Piece goods per bale, bundle or case less than 400 lbs. or per bale, bundle or case of less than 6 dozens. ..... | 0-0-6 | |
| Raw silk per -do- | 0-1-0 | |

| | |
|---|---|
| All kinds of silk goods, per bale, bundle or case less than 400 lbs or per bale, bundle or case of less than 6 dozen. ..... ..... ... | 0-1-0 |
| Woollen and woollen goods. per bale, bundle or case less than 400 lbs. or per bale, bundle or case of less than 6 dozen. ..... ..... | 0-1-0 |
| New gunnies and old gunnies ..... per 100 ..... | 0-0-6 |
| Cotto with seeds (raw cotton) per bundle ..... | 0-0-6 |
| Ginned cotton in bales or packed in any form per bale or package. . ..... ..... ..... | 0-0-6 |
| Cotton-seeds per ~~bag~~ Bengal md. ..... | 0-0-6 |

(c) Double these rates shall be charged after seven days, provided that the Municipal Commissioner may, in his discretion, allow a ~~reduced~~ reduction in, or exemption from, such penal rates.

(d) The date of admission and removal of goods shall reckon as one day and Sundays and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable. When delay is caused by the inability of the officer in charge of the deposit room to examine and pass the goods, such delay shall not be reckoned.

19. The Municipal Commissioner may permit any wholesale dealer to occupy a room in the deposit room for the storing of dutiable articles intended for ~~sale~~ re-sale to retail dealers in ~~the~~ the Municipality and may make such rules regarding the occupation of such rooms as may from time to time be found necessary.

20. When the goods stored by the wholesale dealer in the deposit room under the above rules are issued on payment of duty, such allowance may be made on the original weight on account of materials used in the packing or on account of reduction of weight owing to drainage or wastage as may from time to time be fixed by the Municipal Commissioner.

21. All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the deposit room. All other goods remaining uncleared or unclaimed for a longer period than three months shall be sold in

like manner, provided that, before selling such goods, notice of that fact shall be posted for seven days at the deposit room and at the Municipal Office and provided that goods shall be sold earlier when the storage fees are likely to exceed their value.

21. When any goods are sold under Bye-law No.20 the sale proceeds shall be credited to the Municipal funds, in payment, of duty and storage fees due in respect thereof, provided that if the amount realised by the sale exceeds the amount so due, the balance shall be kept in deposit for one year and any claims for such balances received during that time shall be duly considered by the Municipal Commissioner. At the expiry of one year, or after all claims received during that period have been duly disposed of, the balance shall be credited to the Municipal funds. No claims shall be admitted after the said period of one year, except by special permission of the Council.

22 The Municipal Council shallnot be responsible for any damage that may be caused to goods deposited in the deposit room while such goods are being passed into or out of the deposit room or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the deposit room keeper or other person charged with the safe custody of the goods.

23. Any person may, with the sanction of the Commissioner be permitted to use any place as a deposit room on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the Commissioner.

Refunds.

24. Goods on which Octroi duty has been paid and which are subsequently exported beyond the Octroi limits without breaking bulk and without being subject to any transaction locally refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import; provided that no such refunds shall be granted unless such goods are exported within 24 hours after receipt of the goods at the Octroi koti, provided also that no refund shall be granted of any sum less than rupees five only.

Provided also that deduction of 10 per cent of Octroi duty on piece-goods shall be made before refunding the amount of the duty paid on the exportation of the goods.

Provided also that refund on ~~Cloths~~ Goods will be granted only if duty has been paid and if cloth is stamped so as to admit identification as per Rule 152 of M.A.M

25. Any person claiming refund under the above bye-laws shall produce the goods to be exported at the Octroi Koti together with the original receipt ~~a~~ for Octroi duty paid thereon and an application for refund prepared in triplicate in the form No.42 M.A.M. He shall fill up the columns 1 to 10 of the application signing and dating the same, before he presents at the Octroi Office, he shall also produce for record in the office a certified copy of the invoice as per which duty was paid on the article at the time of its import.

26. Any person who has been exempted under Bye-law No.9 from production of goods at the Octroi Koti on import shall, subject to the same conditions be exempted from the production of goods to be exported.

27. The Officer in charge of the Octroi Koti on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim, shall fill up the columns 11 to 15 and also the coupon and hand over the form to the exporter along with a certificate contemplated in ~~para~~ Rule 152 (4) of M.A M

28. All goods exported under such pass and also all goods exported under free export pass under Bye-law No.16 shall be produced by the exporter at the Octroi station of exit.

29. The Octroi subordinate in charge of the station of exit shall satisfy himself that the goods produced as being covered by the ~~pass~~ correspond with the entires in the Pass Presented with them.

30. If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the Pass, he shall retain the coupon after due endorsement of the particulars specified on the reverse of the form. Otherwise he shall retain the pass and shall report the circumstances forthwith for the orders of his immediate superior. If the goods are under a free Export pass, and do not appear to agree with the particulars given therein, they shall be detained until the orders of his superior, are received.

31. If the goods are for export by rail, the Octroi subordinate in charge of the station of exit shall retain the pass pending production of a railway receipt for the goods covered by the pass. Upon production of the railway receipt, if after due enquiry, the said Octroi subordinate is satisfied that the goods produced are covered by the Pass and also by the railway receipt in question, he will then endorse on the reverse of the form and also on the coupon, the number and date of the railway receipt and will return the form retaining the coupon subject to the disposal in the prescribed course of business.

32. In all cases in which refund is claimed, the form duly endorsed as provided by Bye-law Nos.30 and 31 respectively and a certificate obtained under rule 27 above must be produced at the Octroi Koti of the destination of goods by the person seeking the refund, and if after due check, the officer in charge of the Octroi Koti of place of destination is satisfied that a refund of Octroi covered by such pass is duly payable, he shall, claim the amount of refund in accordance with rule 152 para (3) of the M.A.M.

33. Importers of dutiable articles shall, if called upon by a requisition in writing signed by the Municipal Commissioner within

within three months of such import, account for the articles received by ~~extract~~ them by producing either a permit obtained in token of payment of Octroi duty or any export pass in proof of having exported the whole or part of the articles so received or otherwise. Any breach of this bye-law will render the importer liable to punishment with a fine extending to ten times the value of Octroi on such goods or to Rs.25/- whichever may be less and to the payment of Octroi duty on the article unaccounted for.

34. Any person importing or exporting dutiable articles who infringes bye-laws Nos.3,4,6,7,12 and 28 shall be liable to a fine not exceeding Rs.50/-

## Appendix A.

### Bye-laws regarding levy of Octroi on goods received through Post.

1. Post Offices within the limits of Davangere City which are and may be constituted as Delivery Offices shall be treated as Ookads for the purpose of levying duty on articles received through Post Offices.

2 Any person receiving articles through the Post Offices leviable with Octroi duty under bye-laws in force shall pay the duty to the Octroi Official on duty in or near the respective delivery Offices.

3 The addressee or any Agent of the addressee or the person receiving from or taking delivery of articles through the Post Offices shall file a declaration about the contents or value of the articles together with the documents such as invoices, receipts or correspondence.

4. If no such declaration is filed and no duty paid, the person receiving articles into Davangere City or the addressee whether ~~President~~ present within the City limits or not, shall produce the articles or cause them to be produced for inspection before the Octroi Koti within six hours of the receipt.

5. Any person failing to comply with any of the by-laws contained herein will be liable for prosecution and shall, on conviction by a Magistrate, be punishable with a fine of Rs.50/- or fine which may extend to ten times the duty leviable Not exceeding Rs.500/-.

Approved by the Municipal Council Davangere at its special general meeting held on 17-4-48 vide resolution No 17

19/4/48

Municipal Commissioner,
Davangere City Municipality.

G R S App F VI—(G 2)

SUBJECT Bye laws relating to the levy of octroi in the Davangere City Municipality

2 years

Diary No of letter replied to 673

Section nil
File No 86-48
Serial No 24

General and Revenue Secretariat

( )

the 193

*Proceedings of the Government of His Highness the Maharaja of Mysore*

Date of issue 23-9-48 193

Read— 5 & Correspondence ending with letter No J4 & 141/47-48 dated the 17th July 1948 from the Municipal Commissioner, Davangere City Municipality stating that draft bye laws were framed by the Davangere City Municipal Council ~~Order thereon—No.~~ under Section 51 (1) (k) of the Mysore City Municipalities Act 1933, as amended from time to time, for the levy of octroi on certain articles in the Davangere City Municipality, which were approved by the Council on 17-3-1948, and that objections were called for by

Signed by A J R A D

May this be —

(i) printed ?

(ii) treated as a tanding order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

notification on the 19th April 1948, that no objections were received in response to the said notification and resolved that the Draft Bye-laws in question ~~be finally passed~~ by the M.C.C. at their meeting held on 21-5-48 ~~be accepted~~ may be submitted to Govt. for sanction and requesting sanction of Govt. to the above said resolution of the M.C.C.

Order no:

G.O.M.L. 3126-8 Dated

Octroi 23-9-48

The Bye-laws framed by the Davangere City Municipal Council under Section 51 (1)(K) of the Mysore City Municipalities Act 1933 as amended from time to time, are sanctioned

The octroi will be levied on the articles referred to in the schedule as amended and appended to this order

List of Enclosure

2 In view of the levy of the Sales Tax, no new article shall be subject to the levy of octroi duty, nor an enhancement of the rate of octroi on articles on which octroi is being levied, shall be permitted, during the year 1948-49

Copied by

Examined by

3 The terms "Iron" "Steel" "Copper" and "Brass" in items No 5, 6, 7 & 8 in the list attached,

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

shall exclude all articles made out of these metals, including tools and other instruments used for buildings

6 Six printed copies of the bye-laws when they be forwarded by the Secretariat to the Courts for reference & record

for Secretary to Govt-
Revenue Dept
8/7/48
NOV 16 8 48
Peshawar.

To

The Municipal Commee
& Dawnpore City Mcty
(through the President)
The Commissioner for
Income tax in Mysore
The Comptroller to Govt-

WD 0565—GPB—22 500—8 11 38

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Read:-

Correspondence ending with letter No. H.C.141/47-48 dated the 17th July 1948 from the Municipal Commissioner, Davangere City Municipality stating that draft bye-laws were framed by the Davangere City Municipal Council under Section 51 (1) (k) of the Mysore City Municipalities Act 1933, as amended from time to time, for the levy of Octroi on certain articles in the Davangere City Municipality which were approved by the Municipal Council on 17th March 1948, that objections were called for by notification on the 19th April 1948, that no objections were received in response to the said notification that the Municipal Council at their meeting held on 21st May 1948 resolved that the bye-laws in question may be submitted to Government for sanction and requesting sanction of Government to the above said resolution of the Municipal Council.

ORDER NO. L.3126-8/mh 86-48-24

Dated, Bangalore the 28 Sept. 1948.

The Octroi bye-laws framed by the Davangere City Municipality Council under Section 51 (1) (k) of the Mysore City Municipalities Act 1933 as amended from time to time, are sanctioned. The Octroi will be levied on the articles referred to in the Schedule as amended and appended to this order.

2. In view of the levy of the sales tax no new article shall be subject to the levy of Octroi duty, nor an enhancement of the rate of Octroi on articles on which Octroi is being paid already shall be permitted, during the year 1948-49.

3. Six printed copies of the byelaws may be forwarded to the Secretariat in due course for reference and record.

for SECRETARY TO GOVERNMENT
REVENUE DEPARTMENT.

To

The Municipal Commissioner, Davangere City Municipality Through

O/C

Through the PRESIDENT

To

The Commissioner for Income-tax in Mysore.

" Comptroller to Government.

GR.4.

Octori Bye-laws framed by the Davangere City Municipal Council under-Sec. 51 (1) (k) of the Mysore City Municipalities Act VII of 1933

****

1. The Octroi limits for the purposes of collecting Octroi shall be the Municipal limits.

2. No article liable to Octroi shall be brought within the Municipa limits except by one of the high roads and the corss- roads described in Schedule I hereto annexed or by the Railway or by post.

3. All persons bringing into or receiving from beyond the Octroi limits of the City, any such articles or any conveyance or package containing such articles shall stop such articles, conveyance or package at the Ookad to enable the Octroi Officer or any member of the Octroi Committee or any one of the Department duly authorised, to inspect the same.

4. (a) The Octroi posts at which such conveyances, packages or goods shall be liable to inspection shall be the Ookads on the high roads as well as the ~~corss~~ roads described in Schedule I. And every person bringing dutiable goods within the City shall report the fact, at the first of such post on the route by which they are brought. All officers of the Octroi Department not below the rank of a Mutsaddi are authorised to inspect the contents of any conveyance or package under section 88 of the Municipalities Act 1933.

(b) All persons driving vehicles shall ~~shall~~ stop them at the Octroi posts, when entering the City Municipal limits (whenever required to do so by the Octroi staff) for the purposes of examining and searching for articles liable to Octroi

(c) Breach of this bye-law clause (b) shall render the offender liable on conviction to fine not exceeding rupees fifty, provided that if the offender is a person other than the owner of such vehicle and is not traceable, the owner of such vehicle shall be punished as if he himself has committed the said offence

5. A table showing the articles on which Octroi is leviable shall be open to the inspection of any person at the Municipal Office and copies thereof shall be supplied without any charge to any person

requiring the same. Such table shall also be affixed in a conspicuous place at every out post or office at which Octroi is levied, it will be schedule A.

6. When the goods have been examined at the Octroi posts, a pass in depulicate for such of the goods as are liable to Octroi duty shall be furnished to the importer by the Octroi post Mustsaddi. On receiving such pass, the importer shall forthwith bring the taxable goods to the Octroi Koti, accompanied by a peon, provided that, if the duty to which the goods are liable does not exceed twelve rupees, the Octroi post Mutsaddi, may, receive such duty and give to the importer a permit showing the nature and quantity of the goods and the duty received, provided also that in the case of goods imported by Railway the Inspector or other officer in charge of the Octroi Post at the City Railway Station may, in the same manner, receive duty not exceeding twelve rupees.

7. When goods accompanied by a pass as aforesaid are brought to the Octroi Koti, they may be unloaded and weighed or counted by the Officer in charge of the Octroi Koti. Upon ascertainment of the amount of Octroi payable on the goods the importer shall either pay the amount due and receive permit for the removal of the goods or sha deposit the same in the Octroi Office. When the duty is paid as abov permit shall be granted by the officer in charge of the Octroi Koti for the removal of the goods showing the quantity or weight of the goods, the duty paid in respect thereof and the date of payment. The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filed in the office and one copy returned to the Octroi post from which it was received. In case the importer wishes to re-export the goods at once, he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an Octroi subordinate.

8. With a view to the appraisement of the value of the goods when the tax is assessed on value, the importer may be called upon

to produce the invoice of the goods for the inspection of the officer in charge of the Octroi Koti. Whenever the invoice produced by an importer is in language other than English or Kannada, he shall produce a true copy of such invoice translated into English or Kannada and verified by the importer.

In case the importer does not produce an invoice he shall give declaration in writing regarding the quantity, number weight, value etc., of the article for clearance of Octroi duty. Should the importer fail or refuse to produce the invoice or if the invoice or the declaration produced appears to the officer in charge of the Koti to be false or unduly low, the value of the goods shall be assessed by the Officer in charge of the Koti at current rates and Octroi levied accordingly.

EXPLANATION - (a) When the appraisement of the value of goods is made on the basis of the invoice, the value shall include all expenses such as packing charges, freight-charges, carthire, charity, etc., less trade discount s own in the invoice.

(b) when the importer produces an invoice or a declaration which is found to be false he shall on convicition before a Magistrate be punishable with fine which may extend to ten times the value of Octroi on such goods or Rs.100/- which-ever may be greater.

9. With the previous approval of the Commissioner in each case, any carrying agent through whom goods are imported on behalf of persons resident within the Municipality or any wholesale importer may on depositing as security such amount as may be fixed by the commissioner not being less than Rs.250/- be exempted from producing the goods imported by him or through his agency for inspection at the Central Octroi Office provided that he makes arrangements satisfactory to the Commissioner for the supply to the Council of correct and detailed lists of all such goods with the names of the consignees in each case.

Every such agent shall be responsible to the extent of his deposit for the payment of Octroi on all goods which may have left his premises without Octroi having been paid;

Provided that the Commissioner may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion thereof, as may remain to his credit or ~~any~~ may in any case require such agent or importer to produce any such goods for inspection at the Central Octroi office.

Every deposit-holder under this bye-law shall submit on or before the 3rd of every month the stock accounts of the previous month for verification of the dutiable articles.

DEPOSIT ROOM- OCTROI OFFICE.

10. The Municipal Council shall provide in the Octroi Office for the custody of goods which may be deposited under bye-law No.7.

11. The office of deposit shall be open for the transaction of business from 11 a.m. to 5 p.m. daily except on Sundays and Holidays authorised by the Municipal Commissioner. Arrangements shall however be made by the Officer in charge of the Octroi Koti for dealing with perishable articles such as betel leaves on such days.

12. Any importer depositing goods in the deposit room shall, unless officer in charge of the Octroi Koti has previously by weighting, counting or appraising ascertained the amount of Octroi payable thereon, give a declaration in the form appended Schedule No.(2) of the description, weight, quantity and if necessary, of the value of the goods.)

13. A receipt in the form appended (Schedule No.3) shall be given by the Officer in charge of the Octroi Koti for all goods deposited in the deposit room and a Register of all such goods shall be maintained. It is the duty of the depositor to obtain a receipt for articles deposited by him and the Octroi Department

~~is not responsible~~

os

is not responsible for any goods left at the premises of the Octroi Office and not covered by a receipt.

14. The receipt given by the Octroi Department for depositing the goods should be returned before taking delivery of the articles to which it refers, otherwise, the officer in charge of Octroi Koti may refuse to deliver the articles.

15. If the depositer does not himself take the delivery of the article deposited in the Octroi Office, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced, the delivery of the goods may at the discretion of the officer in charge of the Octroi Office be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the Officer in charge of the Octroi Koti.

16. Any person who has deposited goods in the deposit room may break bulk or change the packing thereof on application to the officer in charge of the same; or may, on paying full duty thereon, import such goods into the City covered by a permit or may export such goods immediately after receipt into the Octroi Office free covered by an Export Pass subject to the escort of an Octroi subordinate; provided that new packages covered by such pass shall if possible, before they are taken from the deposit room, be stamped by the officer in charge, so as to show that they are under deposit.

The Export pass shall be in triplicate the original being retained by the officer in charge of the deposit room, and the duplicate and the triplicate delivered.

17. No goods shall be allowed to leave the deposit room until storage fee has been paid thereon under the following rules:-

(a) Goods shall be allowed to remain 24 hours free of charge counted from sun-rise to sun-rise.

(b) After that period the rates as in the following * schecule shall be charged for seven days or portion thereof:-

* Appended

(c) Double these rates shall be charged after seven days, provided that the Municipal Commissioner, may, in his discretion, allow a reduction in, or exemption from, such penal rates.

d) The date of admission and removal of goods shall reckon as one day and Sundays and close holidays shall not be taken into acco in reckoning the date from which fees under each class shall be payable. When delay is caused by the inability of the officer in charge of the deposit room to examine and pass the goods, such delay shall not be reckoned.

18. The Municipal Commissioner may permit any wholesale dealer to occupy a room in the deposit room for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time be found necessary.

19. When the goods stored by the wholesale dealer in the deposit room under the above rules are issued on payment of duty, such allowance may be made on the original weight on account of materials ~~xx~~ used in the packing or on account of reduction of weight owing to drainage or wastage as may from time to time be fixed by the Municipal Commissioner.

20. All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the deposit room. All other goods remaining uncleared or unclaimed for a longer period than three months shall be sold in like manner, provided that, before selling such goods, notice of that fact shall be posted for seven days at the deposit ~~from~~ and at the Municipal Office and provided that goods shall be sold earlier when the storage fees are likely to exceed their value.

21. When any goods are sold under Bye-law No.20 the sale proceeds shall be credited to the Municipal funds, in payment, of duty and storage fees due in respect thereof, provided that if the amount realised by the sale exceeds the amount so due, the balance shall be kept in deposit for one year and any claims for such

balances received during that time shall be duly considered by the Municipal Commissioner. At the expiry of one year, or after all claims received during that period have been duly disposed of, the balance shall be credited to the Municipal funds. No claims shall be admitted after the said period of one year, except by special permission of the Council.

22. The Municipal Council shall not be responsible for any damage that may be caused to goods deposited in the deposit room while such goods are being passed into or out of the deposit room or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the deposit room keeper or other person charged with the safe custody of the goods.

23. Any person may, with the sanction of the Commissioner be permitted to use any place as deposit room on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the Commissioner.

Refunds.

24. Goods on which Octroi duty has been paid and which are subsequently exported beyond the Octroi limits without breaking bulk and without being subject to any transaction locally refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import; provided that no such refunds shall be granted unless such goods are exported within 24 hours after receipt of the goods at the Octroi Koti, provided also that no refund shall be granted of any sum less than rupees five only.

25. Provided also that deduction of 10 per cent of Octroi duty on piece-goods shall be made before refunding the amount of the duty paid on the exportation of the goods.

Provided also that refund on goods will be granted only if duty has been paid and if cloth is stamped so as to admit of identification as per Rule 152 of M.A.M.

25. Any person claiming refund under the above bye-laws shall

produce the goods to be exported at the Octroi koti together with the original receipt for Octroi duty paid thereon and an application for refund prepared in triplicate in the form No.42 M.A.M. He shall fill up the columns 1 to 10 of the application signing and dating the same, before he presents at the Octroi Office, he shall also produce for record in the office a certified copy of the invoice as per which duty was paid on the article at the time of its import.

26. Any person who has been exempted under Bye-law No.9 from production of goods at the Octroi koti on import shall, subject to the same conditions be exempted from the production of goods to be exported.

27. The Officer in charge of the Octroi Koti on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim, shall fill up the columns 11 to 15 and also the coupon and hand over the form to the exporter along with a certificate contemplated in rule 152 (4) of M.A.M.

28. All goods exported under such pass and also all goods exported under free export pass under Bye-law No.16 shall be produced by the exporter at the Octroi station of exit.

29. The Octroi subordinate in charge of the station of exit shall satisfy himself that the goods produced as being covered by the pass correspondwith the entires in the Pass Presented with them.

30. If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the Pass, he shall retain the coupon after due endorsement of the particulars specified on the reverse of the form. Otherwise he shall retain the pass and shall report the circumstances forthwith for the orders of his ~~immediate~~ immediate superior. If the goods are under a free export pass, and do not appear to agree with the particulars given therein, they shall be detained until the orders of his superior, are received.

31. If the goods are for export by rail, the Octroi subordinate

in charge of the station of exit shall retain the pass pending production of a railway receipt for the goods covered by the pass. Upon production of the railway receipt, if after due enquiry, the said Octroi subordinate is satisfied that the goods produced are covered by the Pass and also by the railway receipt in question, he will then endorse on the reverse of the form and also on the coupon, the number and date of the railway receipt and will return the form retaining the coupon subject to the disposal in the prescribed course of business.

32. In all cases in which refund is claimed, the form duly endorsed as provided by Bye-law Nos. 30 and 31 respectively and certificate obtained under rule 27 above must be produced at the Octroi Koti of the destination of goods by the person seeking the refund, and if after due check, the officer in charge of the Octroi Koti of place of destination is satisfied that a refund of Octroi covered by such pass is duly payable, he shall, claim the amount of refund in accordance with rule 152 para (3) of the M.A.M.

33. Porters of dutiable articles, shall, if called upon by a requisition in writing signed by the Municipal Commissioner within three months of such import, account for the articles received by them by producing either a permit obtained in token of payment of Octroi duty or any export pass in proof of having exported the whole or part of the articles so received or otherwise. Any breach of this bye-law will render the importer liable to punishment with a fine extending to ten times the value of Octroi on such goods or to Rs.25/- whichever may be less and to the payment of Octroi duty on the article unaccounted for.

34. Any person importing or exporting dutiable articles who infringes bye-laws Nos.3,4,6, 7, 12 and 28 shall be liable to a fine not exceeding Rs.50/-

A P P E N D I X. A.

## A P P E N D I X  A

Bye-laws regarding levy of Octroi on goods received through Post.

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1. Post Offices within the limits of Davargere City which are and may be constituted as Delivery Offices shall be treated as Ookads for the purpose of levying duty on articles received through post Offices.

2. Any person receiving articles through the Post Offices leviable with Octroi duty under bye-laws in force shall pay the duty to the Octroi Official on duty in or near the respective delivery Offices.

3. The addressee or any Agent of the addressee or the person receiving from or taking delivery of articles through the Post Offices shall file a declaration about the contents or value of the articles together with the documents such as invoices, receipts or correspondence.

4. If no such declaration is filed and no duty paid, the person receiving articles into Davangere City or the addressee whether present within the City limits or not, shall produce the articles or cause them to be produced for inspection before the Octroi Koti within six hours of the receipt.

5. Any person failing to comply with any of the Bye-laws contained herein will be liable for prosecution and shall, on conviction by a Magistrate, be punishable with a fine of Rs.50/- or fine which may extend to ten times the duty leviable not exceeding Rs.500/-.

for Secretrary to Government
Revenue Department.

GR.3.

The Rates of Octroi on articles in Davangere City Municipality

-oOo-

| | | | |
|---|---|---|---|
| 1 | Piece-goods and other textile fabrics and manufactured articles of clothing and dress | 0-0-3 | per rupee ad-valorem |
| 2. | Cocoanuts (green) | 0-0-½ | each. |
| 3 | Gunny bags | 0-0-1 | each. |
| 4 | Crockery | 0-0-6 | per maund of 960 tolas |
| 5. | Iron | 1-0-0 | per cent advalorem |
| 6 | Steel | | |
| 7 | Copper | | |
| 8 | Brass | | |
| 9. | Tear and Black-wood | 0-1-0 | per Cubic feet |
| 10 | Timber of other kinds | 0-0-6 | per Cubic feet |
| 11 | Foreign liquor | Rs 2-0-0 | per cent advalorem |
| 12. | Tiles (other than country types) | 1-0-0 | -do- |
| 13 | Zinc sheets and Asbestos sheets | | |
| 14 | Fried Bengal gram flour. | 0-1-0 | per bag of 196 lbs of 100 seers |
| 15 | Bengal gram flour | | |
| 16. | Maize flour (maida) | | |
| 17 | Bengal gram | | |
| 18 | Bengal gram dhall | | |
| 19. | Cement | 0-1-0 | per bag of 1 cwt |
| 20 | Petrol | 0-1-0 | per gallon |
| 21 | Kerosene | 0-1-0 | per tin of 4 gls |
| 22 | Sugar | 0-2-0 | per md of 24 lbs |
| 23 | Copra | 0-2-0 | -do- |
| 24 | Tobacco | 1-0-0 | per maund |

B N.

9/3/48

Municipal Commissioner,
Davangere City Municipality

Immediate

To D O

The Municipal Commr
Davangere City Mlly
(by name)

No L 3758
Dated 10-10-48

Subject - Byelaws relating to the levy of octroi duty in Davangere city Municipality

Dear Sri Rangappa,

In
Continuation of GO No L
3126-8/Ml 86-48-24 dat
the 23rd September 194
Communicating sanct
of Govt to the Octroi Bye
of the Davangere City Ml
I am desired to stat
that, in the list of artic
on which octroi has bee
permitted to be levied
the terms "Iron", "Ste
"Copper" and "Brass" (the

5, 6, 7 & 8 of the list is clarified so as to include all articles made out of these metals But the word "articles" does not include "Machinery" made out of these metals I am therefore to request you to be so good as to place the matter before the Davangere City Municipal Council and obtain their views in the matter to take the necessary action prescribed under Rule 4 (1) (a) (ii) of the Act so as to include mica

2 The favour of immediate reply is requested

Yours sincerely

Sd/-

To

Sri K Rangappa, B Sc
Municipal Commissioner,
Davangere City Municipality
Davangere

Recd 26/9/61

L. 3758

Dear Sri Rangappa,

In continuation of Government Order No. L.3126-8/M1 86-48-24 dated the 23rd September 1948 communicating sanction of Government to the Octroi Bye-laws of the Davangere City Municipality, I am desired to state that, in the list of articles on which Octroi has been permitted to be levied, the terms "Iron" " Steel" "Copper" and " Brass" (item No.5,6,7 and 8 of the list) are clarified so as to include all articles made out of these metals. But the word " articles" does not include " Machinery" made out of these metals.

Yours sincerely,

Sri K. Rangappa, B.Sc.,
Municipal Commissioner,
Davangere City Municipality,
D a v a n g e r e.

**DAVANGERE CITY MUNICIPALITY**

4864

To

The ml Comm.

Davangere cof mlcf, thro Re Pdg

Sir,

With reference to your letter No Hc 58/48-49 dy 23-12-48 requesting that the machinery may also be included for levy of octroi under articles made of iron, Steel, Copper, brass and other metals, I am directed to request you to clearly define the term "machinery" which as the point would otherwise be indefinite and also to mention the list of articles which should be brought under the Category of Machinery; I am also to add that of the terms machinery is not clarified and the Complications and disputes referred to there in your letter will not be solved

Yours faithfully

for

By 18-1-49

Secy to Govt

**DAVANGERE CITY MUNICIPALITY**

No HC 58/4849
Encl 1

MUNICIPAL OFFICES
DAVANGERE,
*Dated* 23rd Decr , 1948

From

The Municipal Commissioner,
Davangere City Municipality,
Davangere

To

The Secretary to Government,
Revenue Department,
Bengalore

Sir,

Adverting to Government order No L 3126-8/M1 86-48-24 dated 23-9-'48 sanctioning the octroi byelaws and issuing instructions that articlesx made of iron etc does not include machinery, I have the honour to state that the collection of octroi on articles made out of iron brass etc has become most complicated and has given room for various disputes and quarrels by the parties importing articles made out of iron brass etc Since this is a growing industrial centre a considerable amount is being spent from out of municipal funds for providing amenities to the factories and Mills There is no other way of improving the finances of the Municipality in the form of octroi revenue if the machinery is excluded This subject was placed before the council at their special meeting held on 18-12-'48 when it was resolved that Government be requested to sanction levy of octroi on machinery

A copy of the resolution is herein enclosed for favour of kind perusal

I request that sanction of Government may kindly be obtained to the resolution of the Council

Yours faithfully,

23/12/48 Municipal Commissioner,
Davangere City Municipality

Forwarded with compliments

President,
Davangere City Municipality

MKL/-

Proceedings of the Special Emergency Meeting of Davangere City Municipality held on 18-12-'48 at 5 p m in the Council hall of the City Municipal Office

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President Sri K T Jambanna

x x x

| Subject | Resolution |
|---|---|
| VII To request the Government to permit, machinery to be included for levy of Octroi under articles made of iron, Steel, Copper, Brass and other metals | Resolved unanimously that since the Government have informed that articles made of iron etc sanctioned for levy of Octroi do not include machinery the collection of octroi has become difficulty affairs since it has given room to various disputes and quarrels by the parties and since this is a growing industrial centre and considerable municipal money is spent towards amenities of factories and Mills, there is no way left to argument if municipal revenue is not collected over machinaries The Government may be requested to sanction the levy of octroi over machinery also |

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Sd/- K T Jambanna

President

" Copy "

23/12/48 Municipal Commissioner,
Davangere City Municipality

MKM/-

Octroi Bye-laws of the Devangere city Mlty

673/w

] F 74]

WD 0973—GPB—100 pads of 10 000 sheets ach—23 10 42

**Routine Notes**

[To be used only for notes, requisitions, etc , not intended for permanent record ]

The file relating to the Octroi Byelaws of the Devangere City Mlty recently sanctioned by Govt, is herewith put up in accordance with the order of the Hon'ble for City Municipalities and Kangrain & 20 5 48 and

P A to
The Minister for W.C.
for
Copy of this Kangrain 23/10/48

THE MINISTER FOR CITY MUNICIPALITIES AND MUZRAI
No 1639
Date 23-10 1948

22/10/48

As the deputation and connected files are returned herewith 25/10

Sd/- W. Ahmed Asst Secretary

Sd/- H.V. 2/11/48

X 1639

N B —*Should routine notes be written on small slips the notes must be copied or slips pasted on this form*

B

H.V. 1-11-48.

C F 74 ]

## Routine Notes

[To be used only for notes requisitions, etc , not intended for permanent record ]

*N B —Should routine notes be written on small slips the notes must be copied or slips pasted on this form*

Octroi Bye-laws framed by the Davangere City Municipal Council under Sec. 51 (1) (k) of the Mysore City Municipalities Act VII of 1933

1. The Octroi limits for the purposes of collecting Octroi shall be the Municipal limits.

2. No article liable to Octroi shall be brought within the Municipal limits except by one of the high roads and the cross-roads described in Schedule I hereto annexed or by the Railway or by post.

3. All persons bringing into or receiving from beyond the Octroi limits of the City, any such articles or any conveyance or package containing such articles shall stop such articles, conveyance or package at the Ookad to enable the Octroi Officer or any member of the Octroi Committee or any one of the Department duly authorised, to inspect the same

4. (a) The Octroi posts at which such conveyances, packages or goods shall be liable to inspection shall be the Ookads on the high roads as well as the cross roads described in Schedule I. And every person bringing dutiable goods within the City shall report the fact, at the first of such post on the route by which they are brought. All officers of the Octroi Department not below the rank of a Mutaaddi are authorised to inspect the contents of any conveyance or package under section 88 of the Municipalities Act 1933

(b) All persons driving vehicles shall stop them at the Octroi posts, when entering the City Municipal limits (whenever required to do so by the Octroi staff) for the purposes of examining and searching for articles liable to Octroi

(c) Breach of this Bye-Law clause (b) shall render the offender liable on conviction to a fine not exceeding rupees fifty, provided that if the offender is a person other than the owner of such vehicle and is not traceable, the owner of such vehicle shall be punished as if he himself has committed the said offence

5. A table showing the articles on which Octroi is leviable shall be open to the inspection of any person at the Municipal Office and

and copies thereof shall be supplied without any charge to any person requiring the same. Such table shall also be affixed in a conspicuous place at every out post or office at which Octroi is levied, it will be Schedule A.

6. When the goods have been examined at the Octroi post, a pass in duplicate for such of the goods as are liable to Octroi duty shall be furnished to the importer by the Octroi Post Mutsaddi. On receiving such pass, the importer shall forthwith bring the taxable goods to the Octroi Koti, accompanied by a peon, provided that, if the duty to which the goods are liable does not exceed twelve rupees, the Octroi post Mutsaddi, may, ~~unless the importer declares that he intends to re-export the goods,~~ receive such duty and give to the importer a permit showing the nature and quantity of the goods, and the duty received, provided also that in the case of goods unloaded by Railway the Inspector or other officer in charge of the Octroi Post at the City Railway station may, in the same manner, receive duty not exceeding twelve rupees.

7 When goods accompained by a pass as aforesaid are brought to the Octroi Koti, they may be unloaded and weighed or counted by the Officer in charge of the Octroi Koti. Upon ascertainment of the amount of Octroi payable on the goods, the importer shall either pay the amount due and receive permit for the removal of the goods or shall deposit the same in the Octroi Office When the duty is paid as above, permit shall be granted by the officer in charge of the Octroi Koti for the removal of the goods showing the quantity or weight of the goods, the duty paid in respect thereof and the date of payment The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filed in the office and one copy returned to the Octroi post from which it was received. In case the importer wishes to re-export the goods at once, he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an Octroi subordinate

8. With a view to the appraisement of the value of the goods when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the - inspection of the officer in charge of the Octroi Koti Whenever the invoice produced by an importer is in language other than English or Kannada, he shall produce a true copy of such invoice translated into English or Kannada and verified by the importer

In case the importer does not produce an invoice he shall give declaration in writing regarding the quantity, number, weight, value etc , of the article for clearance of Octroi duty. Should the importer fail or refuse to produce the x invoice or if the invoice or the declaration produced appears to the - officer in charge of the Koti to be false or unduly low, the value of the goods shall be assessed by the officer in charge of the Koti at current rates and Octroi levied accordingly

EXPLANATION - (a) When the appraisement of the value of goods is made on the basis of the invoice, the value shall include all expenses such as packing charges, freight-charges, cart-hire, charity, etc., less trade discount shown in the invoice

(b) When the importer produces an invoice or a declaration which is found to be false he shall on conviction before a Magistrate be punishable with fine which may extend to ten times the value of Octroi on such goods or Rs 100/- whichever xx may be greater

9 With the previous approval of the Commissioner in each case, any carrying agent through whom goods are imported on behalf of persons resident within the Municipality or any wholesale importer may on depositing as security such amount as may be fixed by the Commissioner not being less than Rs 250/- be exempted from producing the goods imported by him or through his agency for inspection at the Central Octroi Office provided that he makes arrangements satisfactory to the Commissioner for the supply to the Council of correct and detailed lists of all such goods with the names of the consignees in each case. Every

such agent shall be responsible to the extent of his deposit for the payment of Octroi on all goods which may have left his premises without Octroi having been paid,

Provided that the Commissioner may at any time cancel such agent or importer and return to him the amount of his deposit or such portion thereof, as may remain to his credit or may in any case require such agent or importer to produce any such goods for inspection at the Central Octroi Office.

Every deposit-holder under this bye-law shall submit on or before the 3rd of every month the stock accounts of the previous month for verification of the dutiable articles

Deposit Room - OCTROI OFFICE.

10. The Municipal Council shall provide in the Octroi Office for the custody of goods which may be deposited under Bye-law No 7

11 The office of deposit shall be open for the transaction of business from 11 A M to 5 P.M. daily except on Sundays and Holidays authorised by the Municipal Commissioner Arrangements shall however be made by the Officer in charge of the Octroi Koti for dealing with perishable articles such as betel leaves on such days

12. Any importer depositing goods in the deposit room shall, unless the officer in charge of the Octroi Koti has previously by weighing, counting or appraising ascertained the amount of Octroi payable thereon, give a declaration in the form appended (Schedule No (2)) of the description, weight, quantity and if necessary, of the value of the goods.

13 A receipt in the form appended (Schedule No.3) shall be given by the officer in charge of the Octroi Koti for all goods deposited in the deposit room and a Register of all such goods shall be maintained It is the duty of the depositor to obtain a receipt for articles deposited by him and the Octroi Department is not responsible for any goods left at the premises of

the Octroi office and not covered by a receipt.

14. The receipt given by the Octroi Department for depositing the goods should be returned before taking delivery of the articles to which it refers, otherwise, the officer in charge of Octroi Koti may refuse to deliver the articles

15 If the depositor does not himself take the delivery of the article deposited in the Octroi Office, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced, the delivery of the goods may at the discretion of the officer in charge of the Octroi Office be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the officer in charge of the Octroi Koti

16 Any person who has deposited goods in the deposit room may break bulk or change the packing thereof on application to the officer in charge of the same, or may, on paying full duty thereon, import such goods into the City covered by a permit or may export such goods immediately after receipt into the octroi office covered by an Export Pass subject to the escort of an Octroi subordinate, provided that new packages covered by such pass shall if possible, before they are taken from the deposit room, be stamped by the officer in charge, so as to show that they are under deposit.

The Export Pass shall be in triplicate the original being retained by the officer in charge of the deposit room, and the duplicate and the triplicate delivered

17. No goods shall be allowed to leave the deposit room until storage fee has been paid thereon under the following rules -

(a) Goods shall be allowed to remain 24 hours free of charge counted from sun-rise to sun rise

(b) After that period the rates as in the following schedule shall be charged for seven days or portion thereof -

| Name of article | Rate | Remarks |
|---|---|---|
| Cocoanuts green per,100 . . . | 0-0-3 | a day. |
| Cocoanuts dry per Md. of 24 Lbs . | 0-0-3 | |
| Groundnut per bag of 3 mds. . . . | 0-0-3 | |
| Groundnut seeds per bag of 177 lbs . | 0-0-6 | |
| Oil seeds Viz.,Gingli, Caster, Ramtil,etc per bag of 90 to 100 seers | 0-0-6 | |
| Chillies per Md of 960 tolas | 0-0-3 | |
| Arecanut, per Md. | 0-0-6 | |
| Betel leaves per 1,000 | 0-0-3 | |
| Coffee per 400 lbs or faction thereof. | 0-0-6 | |
| Tea -do- | 0-0-6 | |
| Tobacco per md. of 24 lbs or portion thereof | 0-0-6 | |
| Tobacco dust -do- | 0-0-6 | |
| Sugar of all kinds including Joggery powder per md of 24 lbs. | 0-0-6 | |
| Joggery per Md. of 960 tolas | 0-0-6 | |
| Bengal Gram per bag of 196 lbs. or 100seers | 0-0-6 | |
| Bengal gram flour -do- | 0-0-6 | |
| Bengal gram dhal -do- | 0-0-6 | |
| Fried Bengal gram flour -do- | 0-0-6 | |
| Maize flour (Maida) per bag of 196 lns | 0-0-6 | |
| Green gram, per bag of 196 lbs or 100 seers. | 0-0-6 | |
| Black gram, per bag of 196 lbs or 100 seers | 0-0-6 | |
| Green gram dhal -do- | 0-0-6 | |
| Black gram dhal -do- | 0-0-6 | |
| Iron & steel per ton and fraction thereof | 0-0-6 | |
| Iron Building materials per ton and faction thereof | 0-0-6 | |
| Cement, per 1 cwt | 0-0-6 | |
| Bricks, per 1,000 | 0-1-0 | |
| Cuddapah slabs and all other stone slabs and size stones, per every 50 square feet or faction thereof ... . . . | 0-0-6 | |
| Teak and Black wood logs, per 50 c.ft or portion thereof ... . | 0-1-0 | |
| Teak and Black wood sawn per 50 c.ft. or portion thereof.. . .. .... | 0-1-0 | |
| Jungle wood of all kinds logs per 50 C ft. or portion thereof . . . . | 0-1-0 | |
| -do- sawn ... | 0-1-0 | |

| | Rate | Remarks. |
|---|---|---|
| Bamboos of all kinds per 100 | 0-1-0 | |
| Mangalore tiles of all kinds per 1,000 | 0-1-0 | a day. |
| Zinc sheets and Asbestos sheets per 100 S ft | 0-4-0 | |
| Kerosene oil, per tin of 4 Gallons or fractions thereof. | 0-0-6 | |
| Crude oil, white oil, and Mobile oil per drum | 0-1-0 | |
| Petrole-per gallon | 0-0-3 | |
| Grease per | 0-0-3 | |
| Machinery and machinery parts made of iron and steel and other materials wood and other plastics per package | 0-1-0 | |
| Cars, Busses, Motor chasis, Motor lorries, Motor bycicles, each | | |
| Bycicles, tricicles, perembulators, push-bycicles etc , each | 0-1-0 | |
| Clocks and watches per package | 0-1-0 | |
| Typewriters per each | 0-1-0 | |
| Radio sets . per each set | 0-1-0 | |
| paper & all kinds per bale or package as | 0-1-0 | |
| Musical instruments and parts, toys, soaps (not manufactured in Mysore) confectionery Glass and stone ware and goods made of - celluloid, OilMan's store, fountainpens, spectacles, colour and metal polish,per package | 0-1-0 | |
| electrical goods per case or package as | 0-1-0 | |
| Leather and leather goods per case or bundle | 0-1-0 | |
| Cinema films per film | 0-1-0 | |
| Beedies, cigarettes per 1,000. | 0-0-6 | |
| and other tobacco manufactured articles viz , snuff and guddak and other forms, per case or bundle or package | 0-0-6 | |
| Brass and copper in all forms per 1 cwt, or portion thereof | 0-0-6 | |
| Bronz, zinc, gunmetal, lead, aluminum or any other metal shape or form per 1 cwt or portion thereof | 0-0-6 | |
| Matches per bundle | 0-1-0 | |
| Gun powder, sulpher, potash per 1 cwt | 0-1-0 | |
| Crackers of all kinds per case | 0-0-6 | |
| Piece goods of all kinds and varieties including hosiery and all other textile fabricks including handloom cloth, per bale or case of 400 lbs or over or bundle, case or bale | 0-0-6 | |
| Piece goods per bale, bundle or case less than 400 lbs or per bale, bundle or case of less than 6 dozens | 0-0-6 | |
| Raw silk per -do- | 0-1-0 | |

| | |
|---|---|
| All kinds of silk goods, per bale, bundle or case less than 400 lbs or per bale, bundle or case o of less than-6 dozen | C-1-0 |
| Wollen and wollen goods per bale, bundle or case less than 400 lbs or per bale, bundle or case of less than 6 dozen | O-1-0 |
| New gunnies and old gunnies . per 100 | Ø-0-6 |
| Cotton with seeds (raw cotton) per bundle | 0-0-6 |
| Ginned cotton in-bales or packed in any form per bale or package. | 0-0-6 |
| Cotton seeds per ~~kxg afx20xtaxt~~ Bengal Md | 0-0-6 |

(c) Double these rates ~~shall~~ be charged after seven days, provided that the Municipal Commissioner may, in his discretion, allow a ~~deduef~~ reduction in, or exemption from, such penal rates.

(d) The date of admission and removal of goods shall reckon as one day and Sundays and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable. When delay is caused by the inability of the officer in charge of the deposit room to examine and pass the goods, such delay shall not be reckoned

18 The Municipal Commissioner may permit any wholesale dealer to occupy a room in the deposit room for the storing of dutiable articles intended for ~~sale~~ bale to retail dealers in the ~~the~~ Municipality and may ~~make~~ such rules regarding the occupation of such rooms as may from time to time be found necessary

19 When the goods stored by the wholesale dealer in the deposit room under the above rules are issued on payment of duty, such allowance may be made on the original weight on account of materials used in the packing or on account of reduction of weight owing to driage or wastage as may from time to time be fixed by the Municipal Commissioner

20. All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the deposit room, All other goods remaining uncleared or unclaimed for a longer period than three months shall be sold in

~~xxxxxx~~ ~~like~~ ~~box~~

like manner, provided that, before selling such goods, notice of that fact shall be posted for seven days at the deposit room and at the Municipal Office and provided that goods shall be sold earlier when the storage fees are likely to exceed their value

21 When any goods are sold under Bye-law No 20 the sale proceeds shall be credited to the Municipal funds, in payment, of duty and storage fees due in respect thereof, provided that if the amount realised by the sale exceeds the amount so due, the balance shall be kept in deposit for one year and any claims for such balances received during that time shall be duly considered by the Municipal Commissioner At the expiry of one year, or after all claims received during that period have been duly disposed of, the balance shall be credited to the Municipal funds No claims shall be admitted after the said period of one year, except by special permission of the Council

22 The Municipal Council shall not be responsible for any damage that may be caused to goods deposited in the deposit room while such goods are being passed into or out of the deposit room or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the deposit room keeper or other person charged with the safe custody of the goods

23 Any person may, with the sanction of the Commissioner be permitted to use any place as a deposit room on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the Commissioner

Refunds

24 Goods on which Octroi duty has been paid and which are subsequently exported beyond the Octroi limits without breaking bulk and without being subject to any transaction locally refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import, provided that no such refunds shall be granted unless such goods are exported within 24 hours after receipt of the goods at the Octroi koti, provided also that no refund shall be granted of any sum less than rupees five only

Provided also that deduction of 10 per cent of Octroi duty on piece-goods shall be made before refunding the amount of the duty paid on the exportation of the goods.

Provided also that refund on ~~cloths~~ goods will be granted only if duty has been paid and if cloth is stamped so as to admit identification as per Rule 152 of M A M

25 Any person claiming refund under the above bye-laws shall produce the goods to be exported at the Octroi koti together with the original receipt for Octroi duty paid thereon and an application for refund prepared in triplicate in the form No 42 M A.M. He shall fill up the columns 1 to 10 of the application signing and dating the same, before he presents at the Octroi Office, he shall also produce for record in the office a certified copy of the invoice as per which duty was paid on the article at the time of its import

26 Any person who has been exempted under Bye-law No 9 from production of goods at the Octroi Koti on import shall, subject to the same conditions be exempted from the production of goods to be exported

27. The Officer in charge of the Octroi Koti on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim, shall fill up the columns 11 to 15 and also the coupon and hand over the form to the exporter along with a certificate contemplated in ~~para~~ Rule 152 (4) of M A M

28 All goods exported under such pass and also all goods exported under free export pass under Bye-law No 16 shall be produced by the exporter at the Octroi station of exit

29 The Octroi subordinate in charge of the station of exit shall satisfy himself that the goods produced as being covered by the pass correspond with the entires in the Pass presented with them

30 If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the Pass, he shall retain the coupon after due endorsement of the particulars specified on the reverse of the form Otherwise he shall retain the pass and shall report the circumstances forthwith for the orders of his immediate superior If the goods are under a free Export pass, and do not appear to agree with the particulars given therein, they shall be detained until the orders of his superior, are received

31 If the goods are for export by rail, the Octroi subordinate in charge of the station of exit shall retain the pass pending production of a railway receipt for the goods covered by the pass Upon production of the railway receipt, if after due enquiry, the said Octroi subordinate is satisfied that the goods produced are covered by the Pass and also by the railway receipt in question, he will then endorse on the reverse of the form and also on the coupon, the number and date of the railway receipt and will return the form retaining the coupon subject to the disposal in the prescribed course of business

32 In all cases in which refund is claimed, the form duly endorsed as provided by Bye-law Nos 30 and 31 respectively and a certificate obtained under rule 27 above must be produced at the Octroi Koti of the destination of goods by the person seeking the refund, and if after due check, the officer in charge of the Octroi Koti of place of destination is satisfied that a refund of Octroi covered by such pass is duly payable, he shall, claim the amount of refund in accordance with rule 152 para (3) of the M A L

33 Importers of dutiable articles shall, if called upon by a requisition in writing signed by the Municipal Commissioner within

within three months of such import, account for the articles received by ~~them~~ them by producing either a permit obtained in token of payment of Octroi duty or any export pass in proof of having exported the whole or part of the articles so received or otherwise Any breach of this bye-law will render the importer liable to punishment with a fine extending to ten times the value of Octroi on such goods or to Rs 25/- whichever may be less and to the payment of Octroi duty on the article unaccounted for.

34 Any person importing or exporting dutiable articles who infringes bye-laws Nos 3,4,6,7,12 and 28 shall be liable to a fine not exceeding Rs 50/-

## Appendix A

### Bye-laws regarding le vy of Octroi on goods received through Post

1. Post Offices within the limits of Davangere City which are and may be constituted as Delivery Offices shall be treated as Ookads for the purpose of levying duty on articles received through Post Offices.

2 Any person receiving articles through the Post Offices leviable with Octroi duty under bye-laws inforce shall pay the duty to the Octroi Official on duty in or near the respective delivery Offices

3 The addressee or any Agent of the addressee or the person receiving from or taking delivery of articles through the Post Offices shall file a declaration about the contents or value of the articles together with the documents such as invoices, receipts or correspondence

4 If no such declaration is filed and no duty paid, the person receiving articles into Davangere City or the addressee whether ~~Resident~~ present within the City limits or not, shall produce the articles or cause them to be produced for inspection before the Octroi Koti within six hours of the receipt

5 Any person failing to comply with any of the Bye-laws contained herein will be liable for prosecution and shall, on conviction by a Magistrate, be punishable with a fine of Rs.50/- or fine which may extend to ten times the duty leviable not - exceeding Rs 500/-

Approved by the Davangere City Municipal Council, at its special general meeting held on 17-4-48 vide resolution No 17

19/4/48

Municipal Commissioner

## A SCHEDULE OF ARTICLES AND DUTY LEVIED

( Octroi )

| Sl No | Names of Articles | Existing rates of Duty | Proposed rates of Duty | Exemptions | Time at which taxes payable |
|---|---|---|---|---|---|
| | 2 | 3 | 4 | 5 | 6 |
| 1 | Green Cocoanuts | 0-0-2 each | 0-8-4 per 100 | 1 Personal luggage of travellers, goods Bonafide property of Government at the time of import and accompanied by an invoice by the Departmental head concerned that the property contained therein belongs to Government | Time of import of Goods into Municipal limits |
| 2 | Dry Cocoanuts | 0-2-0 per Md of 24 lbs | 0-4-0 per Md of 24 lbs. | | |
| 3 | Grounonut | | 0-0-6 per bag of 3 Mds (960 tolas per Md ) | | |
| 4 | Groundnut seeds | | 0-2-0 per bag of 177 Lb | | |
| 5 | Other oil seeds viz , Gingili,Caster, Ramtil etc | | 0-4-0 per bag of 90 lb 100 seers | | |
| 6 | Chillies | | 0-2-0 per Md of 960 Tolas | | |
| 7 | Arecanut | | 1-9-0 per cent Ad-valorem | 2 Goods which are declared not to be intended for use or consumption within City Municipal limits and are taken to the Octroi Post as provided in the Bye-laws provided that if such goods be not exported within the time allowed they shall pay full duty | |
| 8 | Betal leaves | | 0-0-4 per 100 leaves | | |
| 9 | Coffee (seeds and Powder) | no levy now | | | |
| 10 | Tea (dust and leaf) | | 0-0-6 per lb. | | |
| 11 | Tobacco | | | | |
| 12 | Tobacco dust | 1-0-0 per Md | 3-0-0 per Md of 960 tolas | | |
| 13 | Sugar of all kinds including Joggery powder | 0-2-0 per Md of 24lbs | 0-8-0 -do-<br>1 per cent Ad-valorem | 3 Piece goods which are exported by the local merchants from within the City Municipal limits to out side places, subject to the terms of the Bye-laws | |
| 14 | Joggery | 0-0-6 per Md of 960 tolas | 0-0-6 per Md | | |
| 15 | Bengal gram | 0-1-0 per bag of 196 lbs of 100 seers | 0-4-0 per bag of 196 lb | | |
| 16 | Bengal gram flour | -do- | 0-4-0 -do- | | |
| 17 | Bengal gram dhal | -do- | 0-4-0 per bag of 90 to 100 seers | | |
| 18 | Fried Bengal gram flour | -do- | 0-4-0 per bag of 196 lb | | |
| 19 | Maize flour (maida) | -do- | 0-4-0 -do- | | |

| | | | | |
|---|---|---|---|---|
| 19 | Maize flour (maida) | -do- | 0-4-0 -do- | |
| 20 | Green gram | -do- | 0-4-0 per bag of 90 to 100 seers | |
| 21 | Black gram | -do- | -do- | |
| 22 | Green gram dhal | -do- | 0-8-0 per bag of 90 to 100 seers | |
| 23 | Black gram dhal | -do- | -do- | |
| 24 | Iron Cast iron, Chilled iron and steel in any shape | 1-9-0 per cent Ad-valorem | 2 per cent Ad-valorem | |
| 25 | Iron or farm building materials | --- | -do- | 4 Six green cocoanuts, six dry cocoanuts, 100 betel leaves one seer of tobacco if brought for personal consumption by bonafide travellers or passengers in Railway train or by road |
| 26 | Cement | 0-1-0 per bag of 1 Cwt | -do- | |
| 27 | Bricks | | 0-4-0 per 1,000 bricks | |
| 28 | Cuddapah slabs and all other stone slabs and size stones | | 2 per cent Ad-valorem | |
| 29 | Teak and Black wood (betea) logs | 0-1-0 per C ft | 0-1-0 per C ft | |
| 30 | Teak and Black wood,(betea) sawn | | 0-1-6 per C ft | |
| 31 | Jungle wood timber of all kinds, logs | 0-0-6 per C ft. | 0-0-6 per C ft | |
| | Bamboos of all kinds | | 2 per cent Ad-valorem | |
| 34 | Mangalore tiles of all kinds | 1-9-0 per cent Ad-valorem | 2 per cent Ad-valorem | |
| 35 | Zinc sheets and Asbestos sheets | 1-9-0 -do- | 2 per cent -do- | |
| 36 | Kerosene oil | 0-1-0 per tin of 4 Glns | 0-2-0 per tin of 4 Gln | |
| 37 | Crude oil, white oil, and Mobile oil | | 0-2-0 per tin of 4 gn. on six pies per gallo | |
| 38 | Petrol | 0-1-0 per gallon | 0-1-0 per gallon | |

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| S,No | Name of Articles | Existing rate of duty | Proposed rate of Duty | Exemption | Time at which taxes payable |
|---|---|---|---|---|---|
| 39 | Grease | [illegible] per gallon | 0-0-1 per maximum lb | | |
| 40 | Machinery and machinery parts made of iron and steel and other materials , wood and other plastics including motor cars, buses, motor chasis, motor lorries, motor bicycles, bicycle tricicles (including parts) perembulators and push bicycles | | 2 per cent Ad-valorem | | |
| 41 | Clocks and watches | | 2 per cent -do- | | |
| 42 | Typewriters | | 2 percent -do- | | |
| 43 | Electrical goods | | 2 per cent -do- | | |
| 44 | Radio sets | | 2 per cent -do- | | |
| 45 | Musical instruments and parts, toys, soaps (not manufactured in Mysore) confectionery, Glass Bangales Glass and stone ware and goods made of celluloid, oil man's store, fountainpens, spectacles, colour and metal polish | | 2 per cent Ad-valorem | | |
| 46 | Paper of all kinds | | 2 per cent -do- | | |
| 47 | Leather and leather goods | | 2 per cent -do- | | |
| 48 | Cinema films | | Rs 5/- per film or 2 per cent Ad-valorem which ever is less | | |
| 49 | Beedies, cigaraties nd other tobacco manufactured articles viz , snuff and guddak and other forms | | 0-0-6 per rupee value | | |

| | | | |
|---|---|---|---|
| | cles viz , snuff and guddak and other forms | | 0-0-6 per rupee value |
| 50 | Brass and copper in all forms | 1-9-0 per cent Ad-valorem | 2 per cent Ad-valorem |
| 51 | Bronze, zinc, gunmetal, lead, aluminium or any other metal or any alloy of metal in any shape or form except gold and silver in any form | | 0-0-3 per rupee Ad-valorem |
| 52 | Matches | | 0-1-6 per gross |
| 53 | Gun powder, sulpher potash, and carackers of all kinds | | 2 per cent Ad-valorem |
| 54 | Piece goods of all kinds and all varieties including hosiery and all other textile fabrics including handloom cloth | 0-0-3 per rupee Ad-valorem | 0-0-3 per rupee Ad-valorem |
| 55 | Raw silk | | 2 per cent Ad-valorem |
| 56 | All kinds of silk goods | | 2 per cent -do- |
| 57 | Woollen and woollen goods | | 2 per cent -do- |
| 58 | New Gunnies | 0-0-1 peach | 0-0-2 each |
| 59 | Old Gunnies | " | 0-0-1 each |
| 60 | Cotton with seeds (raw cotton) | | 0-0-3 per md of 560 tolas |
| 61 | Ginned cotton in bales or packed in any form | | 0-2-0 per Md of 560 " |
| 62 | Cotton seeds | | 0-1-0 per Bengal Md |

Approved by the Municipal Council Davangere at its Special general meeting held on 17-4-48 vide resolution No 17

19/4/48

Municipal Commissioner,
Davangere City Municipality

## SCHEDULE OF ARTICLES AND DUTY LEVIED

( Octroi )

| Names of Articles | Existing rates of Duty | Proposed rates of Duty | Exemptions. | Time at which taxe payable. |
|---|---|---|---|---|
| Green Cocoanuts | 0-0-½ each | 0-8-4 per 100 | 1. Personal luggage of travellers, goods Bonafide property of Government at the time of import and accompanied by an invoice by the Departmental head concerned that the property contained therein belongs to Government. | Time of imp of Goods in Municipal limits. |
| Dry Cocoanuts | 0-2-0 per Md of 24 lbs. | 0-4-0 per Md.of 24 lbs | | |
| Groundnut | -- | 0-0-6 per bag of 3 Mds (960 tolas per Md.) | | |
| Groundnut seeds | | 0-2-0 per bag of 177 lb | | |
| ther oil seeds viz , ingili,Caster, Ramtil etc. | | 0-4-0 per bag of 90 lb 100 seers. | | |
| Chillies | | 0-2-0 per Md.of 960 Tolas | | |
| Arecanut | | 1-9-0 per cent Ad-valorem | 2 Goods which are declared not to be intended for use or consumption within City Municipal limits and are taken to the Octroi Koti as provided in the Bye-laws provided that if such goods be not exported within the time allowed they shall pay full duty | |
| Betal leaves | | 0-0-2 per 100 leaves | | |
| Coffee (seeds and Powder) | | 0-0-6 per lb. | | |
| Tea (dust and leaf) | | | | |
| Tobacco | 1-0-0 per Md | 3-0-0 per Md.of 960 tolas. | | |
| Tobacco dust | | 0-8-0 -do- | | |
| ar of all kinds including Joggery po der | 0-2-0 per Md of 24lbs. | 1 per cent Ad-valorem | 3. Piece goods which are exported by the local merchants from within the City Municipal limits to out side places, subject to the terms of the Bye-laws | |
| Joggery | 0-0-6 per Md of 960 tolas | 0-0-6 per Md. | | |
| Bengal gram | 0-1-0 per bag of 196 lbs of 100 seers | 0-4-0 per bag of 196 lbs. | | |
| Bengal gram flour | -do- | 0-4-0 -do- | | |
| Bengal gram dhal | -do- | 0-4-0 per bag of 90 to 100 seers. | | |
| Fried Bengal gram flour | -do- | 0-4-0 per bag of 196 lbs. | | |
| aize flour (maida) | -do- | 0-4-0 -do- | | |
| Green gram | -do- | 0-4-0 per bag of 90 to 100 seers. | | |
| Black gram | -do- | -do- | | |
| Green gram dhal | -do- | 0-8-0 per bag of 90 to 100 seers | | |
| | -do- | | | |

| | | | | |
|---|---|---|---|---|
| | | -do- | 0-4-0 per bag of 90 to 100 seers | |
| 1 | Black gram | -do- | -do- | |
| 2 | Green gram dhal | -do- | 0-8-0 per bag of 90 to 100 seers | |
| 3 | Black gram dhal | -do- | -do- | |
| 4 | Iron Cast iron, Chilled iron and steel in any shape | 1-9-0 per cent Ad-valorem | 2 per cent Ad-valorem | |
| 5 | Iron or farm building materials | | -do- | 4 Six green cocoanuts, six dry cocoanuts, 100 betel leaves one seer of tobacco if brought for personal consumption by bonafide travellers or passengers in Railway train or by road. |
| 6 | Cement | 0-1-0 per bag of 1 Cwt | -do- | |
| 7. | Bricks | | 0-4-0 per 1,000 bricks | |
| 8. | Cuddapah slabs and all other stone slabs and size stones. | | 2 per cent Ad-valorem | |
| 9. | Teak and Black wood (betea) logs | 0-1-0 per C ft. | 0-1-0 per C ft. | |
| 10 | Teak and Black wood,(betea, sawn | | 0-1-6 per C.ft | |
| 11. | Jungle wood timber of all kinds logs | 0-0-6 per C.ft. | 0-0-6 per C ft | |
| | Hewed or all kinds sawn | | 0-0-9 per C.ft | |
| | Bamboos of allkinds | | 2 per cent Ad-valorem | |
| | Mangalore tiles of all kinds | 1-9-0 per cent Ad-valorem | 2 per cent Ad-valorem | |
| | Zinc sheets and Asbestos sheets | 1-9-0 -do- | 2 per cent -do- | |
| | Kerosene oil | 0-1-0 per tin of 4 Glns | 0-2-0 per tin of 4 Glns | |
| | Crude oil, white oil, and Mobile oil | | 0-2-0 per tin of 4 gns. on six pies per gallon | |
| | Petrol | 0-1-0 per gallon | 0-1-0 per gallon | |

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| S,No | Name of Articles | Existing rate of duty | Proposed rate of Duty | Exemption. | Time at which to payable. |
|---|---|---|---|---|---|
| 39. | Grease | ~~0-0-0 per gallon~~ | 0-0-1 per ~~maund~~ lb. | | |
| 40 | Machinery and machinery parts made of iron and steel and other materials , wood and other plastics including moto cars, buses, motor chasis, motor lorries, motor bicycles, bicycles tricicles (including parts) perembulators and push bicycles | | 2 per cent Ad-valorem | | |
| 41. | Clocks and watches | | 2 per cent -do- | | |
| 42. | Typewriters | | 2 percent -do- | | |
| 43. | Electrical goods | | 2 per cent -do- | | |
| 44. | Radio sets | | 2 per cent -do- | | |
| 45 | Musical instruments and parts, toys, soaps (not manufactured in Mysore) confectionery, Glass Bangales Glass and stone ware and goods made of celluloid, oil man's store, fountainpens, spectacles, colour and metal polish | | 2 per cent Ad-valorem | | |
| 46. | Paper of all kinds | | 2 per cent -do- | | |
| 47. | Leather and leather goods | | 2 per cent -do- | | |
| 48. | Cinema films | | Rs.5/- per film or 2 per cent Ad-Valorem which ever is less | | |
| 49. | Beedies, cigarettes nd other tobacco manufactured articles viz., snuff and guddak and other forms | | 0-0-6 per rupee value | | |
| 50. | Brass and copper in all forms | 1-9-0 per cent Ad-valorem | 2 per cent Ad-valorem. | | |

0-1-0 per pound

| | | |
|---|---|---|
| | .. | 0-0-6 per rupee value |
| 50. Brass and copper in all forms | 1-8-0 per cent Ad-valorem | 2 per cent Ad-valorem. |
| 51. Bronze, zinc, and steel, lead, aluminium or any other metal or any alloy of metal in any sh or form except gold and silver in any form. | .. | 0-0-3 per rupee Ad-valorem. |
| 52. Matches. | .. | 0-1-0 per gross |
| 53. Gun powder, all sorts of explosives, and cartridges of all kinds. | .. | 2 per cent Ad-valorem. |
| 54. Piece goods of all kinds and all varieties including hosiery and all other textile fabrics including handloom cloth. | 0-0-3 per rupee Ad-valorem | 0-0-3 per rupee Ad-valorem. |
| 55. Raw silk | .. | 5 per cent Ad-valorem. |
| 56. All kinds of silk goods | .. | 2 per cent Ad-valorem |
| 57. Woollen and woollen goods | .. | 2 per cent Ad-valorem |
| 58. New gunnies | 0-0-1 per each | 0-0-2 each |
| 59. Old gunnies | | 0-0-1 each |
| 60. Cotton with seeds (raw cotton, | .. | 0-0-3 per maund of 82 lbs. |
| 61. Ginned cotton or bales of pressed in any form | .. | 0-12-0 per cwt. of 112 lbs. |
| 62. Other goods | .. | 10 per cent Ad-valorem |

Approved by the Central Government at its Executive Meeting held on 17-4-41 Vide Resolution No.17.

19/4/41 - Secretary to the Government of India.